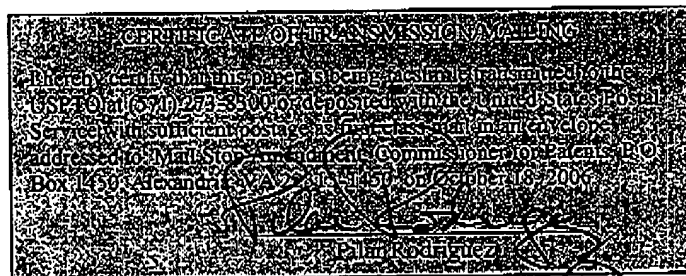


**RECEIVED
CENTRAL FAX CENTER****OCT 18 2006 DOCKET NO.: 12553/130****PATENT****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

APPLICANT : Naoto MATONO
SERIAL NO. : 10/802,596
FILING DATE : March 16, 2004
FOR : A METHOD FOR MANUFACTURING A MAGNETIC
HEAD (as amended)
ART UNIT : 3729
EXAMINER : Anthony D. Tugbang

M/S: AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

**AMENDMENT**

Dear Sir:

In response to the Office Action dated May 18, 2006, please amend the above-identified application as follows:

Amendments to the Specifications begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.

BEST AVAILABLE COPY